# case 4:17-cv-40011-TSH Document 57 Filed 04/04/18 Page 1 of 5 $The\ Commonwealth\ of\ Massachusetts$

### Department of Revenue

#### Resolution Division - Litigation Bureau

100 Cambridge Street, 7<sup>th</sup> Floor P.O. Box 9565 Boston, MA 02114-9565



KEVIN W. BROWN GENERAL COUNSEL

April 4, 2018

Mr. Robert M. Farrell, Clerk United States District Court John Joseph Moakley U.S. Courthouse One Courthouse Way, Suite 2300 Boston, Massachusetts 02210

Re: <u>United States of America v. David L. Toppin, et al.</u>

United States District Court Civil Action No. 4:17-CV-40011-TSH

Dear Mr. Farrell:

Enclosed please find the Commonwealth of Massachusetts Commissioner of Revenue's Certificate of Consultation pursuant to Federal Rules of Civil Procedure and Local Rule 16.1(d)(3) along with the Certificate of Service for filing in the above-entitled action.

Thank you for your assistance.

Sincerely,

/s/ Eileen Ryan McAuliffe Eileen Ryan McAuliffe BBO No. 435260 Counsel to the Commissioner (617) 626-3217

ERM/521492

#### IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS CENTRAL DIVISION

	-
UNITED STATES OF AMERICA,	) ) Case No. 4:17-CV-40011-TSH
Plaintiff	)
v.	)
DAVID L. TOPPIN,	)
JENNIFER TOPPIN,	
DEUTSCHE BANK NATIONAL TRUST	)
COMPANY, as Trustee for RESIDENTIAL	)
ASSET SECURITIZATION TRUST Series	
2013-A14, MORTGAGE PASS-THROUGH	)
CERTIFICATES Series 2003-N,	)
UPS CAPITAL BUSINESS CREDIT f/k/a	)
FIRST INTERNATIONAL BANK,	)
COMMONWEALTH OF MASSACHUSETTS,	)
TOWN OF HOLDEN,	)
TOWN OF AMHERST, and	)
TOWN OF GARDNER	ĺ
Defendants	)
	)
	<u>_/</u>

## CERTIFICATION OF CONSULTATION PURSUANT TO FEDERAL RULES OF CIVIL PROCEDURE AND LOCAL RULE 16.1(d)(3)

Pursuant to the Federal Rules of Civil Procedure and Local Rule 16.1(D)(3), the counsel for the Defendant, the Commonwealth of Massachusetts Commissioner of Revenue ("Commissioner") and the Deputy Chief of the Massachusetts Department of Revenue's Collections Bureau, affirm that we have conferred with a view to establishing a budget for the costs of conducting the full course and various alternative courses of the litigation; and to consider the resolution of the litigation through the use of alternative dispute resolution programs.

Respectfully submitted,
CHRISTOPHER C. HARDING
COMMISSIONER OF REVENUE
By his representative,
/s/ Joseph T. McDougall, Jr.
Joseph T. McDougall, Jr.
Deputy Chief, Collections Bureau
Massachusetts Department of Revenue
200 Arlington Street
Chelsea, Massachusetts 02204
(617) 887-6542

CHRISTOPHER C. HARDING
COMMISSIONER OF REVENUE
By his attorney
/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe (BBO# 435260)
Department of Revenue
Litigation Bureau - P.O. Box 9565
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Boston, MA 02114-9565
(617) 626-3217

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Respectfully submitted,

**DATED**: April 4, 2018 ERM/521492

#### **CERTIFICATE OF SERVICE**

I, Eileen McAuliffe, certify that I have served a copy of the within Commonwealth of Massachusetts Certificate of Consultation Pursuant to Federal Rules of Civil Procedure and Local Rule 16.1(d)(3) by first-class mail, postage prepaid, upon:

Attorney Steven Tennyson Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 55 Ben Franklin Station Washington, D.C. 20044

Attorney Michael P. Lobie Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 55 Ben Franklin Station Washington, D.C. 20044

Attorney Jeffrey Nunez Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 55 Ben Franklin Station Washington, D.C. 20044

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> /s/ Eileen Ryan McAuliffe Eileen Ryan McAuliffe

**Dated: April 4, 2018** 

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